



# INSTRUCTIONS FOR AMENDED REPORT

**Purpose of Form.** Use this form to correct an error or make changes to the Unemployment Insurance Contributions portion of Form 941/C1-ME filed previously. Please do not make changes using a current Form 941/C1-ME. You may use this form to amend any UC report filed in prior quarters. Please prepare a separate Form C1A-ME for each period for which an error or correction is needed.

**UC EMPLOYER NUMBER.** Enter your employer identification number issued by the Maine Department of Labor.

**EMPLOYER NAME.** Enter the name of the employer amending the report.

**PERIOD COVERED.** Enter the beginning and ending dates for the quarter to be amended by this report.

**Lines 1, 2 and 3.** In Column A, enter the (1) total, (2) excess and (3) taxable wages previously reported for the period covered by the amended report.

In Column B, enter the correct amount of (1) total, (2) excess and (3) taxable wages.

In Column C, enter the difference between the amounts in Column A and Column B.

**Line 4.** In Column A, enter the amount of Unemployment Insurance Contributions previously reported for the period covered by the amended report.

In Column B, enter the correct amount of Unemployment Insurance.

In Column C, enter the difference between the amounts in Column A and Column B.

**Line 5. Overpayment of Contributions.** If the difference in Column C, line 4 is an overpayment, enter the amount on line 5.

**Line 6. Underpayment of Contributions.** If the difference in Column C, line 4 is an underpayment, enter the amount on line 6.

**Line 7. Explanation of Adjustments.** Use this space to enter an explanation of the error you are correcting.

**Line 8. Individual Employee Wage Corrections.** Enter data ONLY for those employees whose wages are being adjusted.

If you have any questions regarding this form, contact your local field advisor and examiner, call the wage record unit at (207) 287-1231 or e-mail [division.uctax@maine.gov](mailto:division.uctax@maine.gov). TTY (hearing impaired only) 1 (800) 794-1110.